



FCA process – Third plenary session

April 10th, 2025

Agenda

#	Description	Duration	Speakers
1.	Housekeeping and Plenary Approach	5 min	EY
2.	Challenges identified for each proposal	100 min	EY & TWG members
2.1.	Topics to be addressed on Managed Land Proxy methodology	40 min	EY & TWG members
2.2.	Topics to be addressed on Activity Based Accounting methodology	40 min	EY & TWG members
2.3.	Topics to be addressed on option 1b methodology	20 min	EY & TWG members
3.	SBTi update	5 min	Lucine Courthaudon
4.	Revised FCA timeline and next stages	10 min	EY & Secretariat

Housekeeping rules



- ▶ Please turn on your video and include your full name and company/organization in your Zoom display name
- ▶ All participants are requested to stay muted unless speaking (use the Raise Hand function to speak)



- ▶ This meeting **will be recorded** and made accessible to all TWG members on **SharePoint**. We encourage members who are **unable to attend to view the recording later** and submit a statement in accordance with the plenary rules where applicable. **These statements** will be shared with all members and processed with the feedback from those who attended

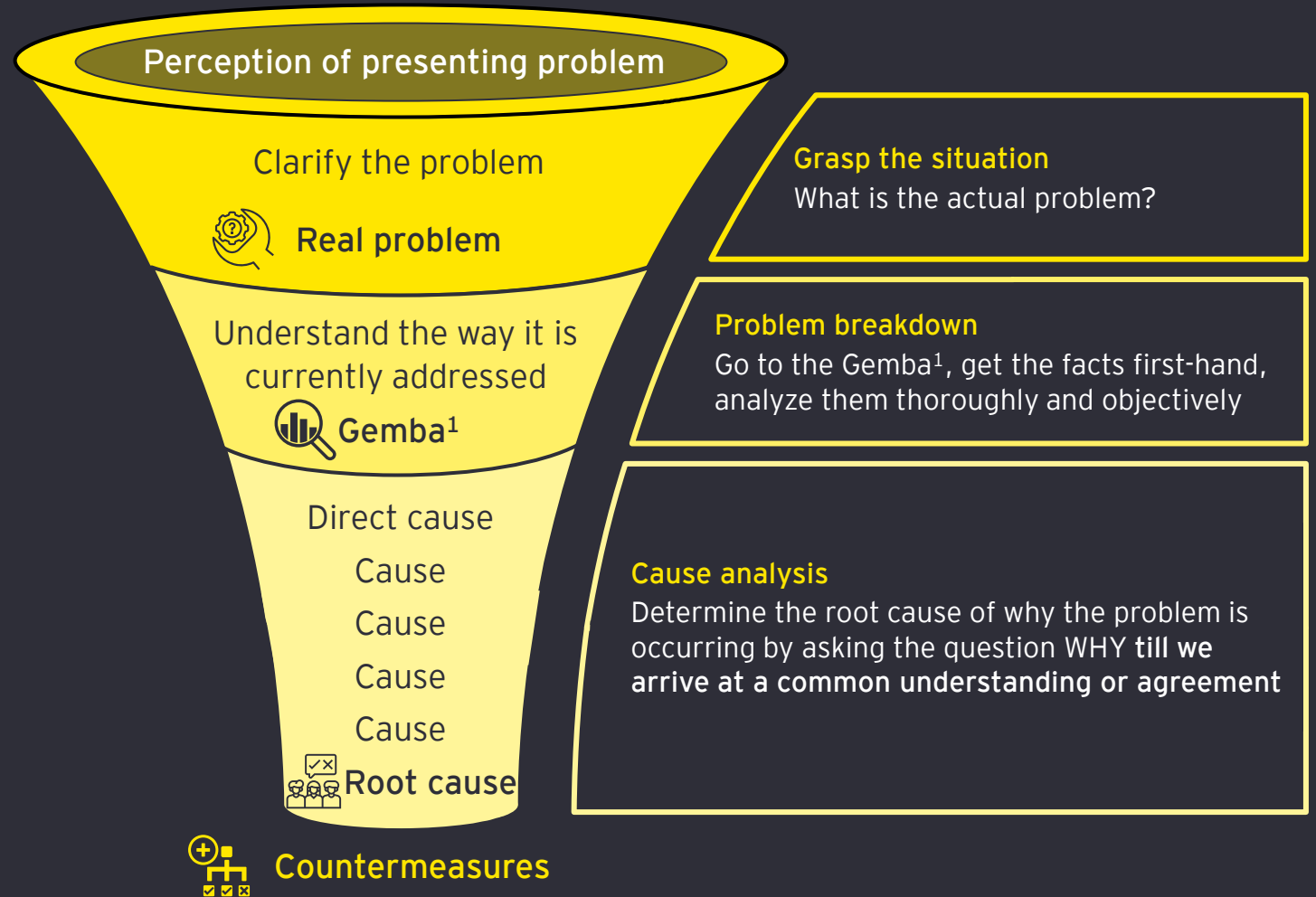


- ▶ We want to make **TWG meetings a safe space** - our discussions should be open, honest, challenging status quo, and 'think out of the box' to get to the best possible results for GHG Protocol. Always **be respectful**, despite contrasting discussions on content.
- ▶ TWG members should **not disclose any confidential information** of their employers, related to products, contracts, strategy, financials, compliance, etc.

Plenary approach

- ▶ The 5 why method is an **interrogative problem-solving technique** that seeks to **understand cause-and-effect relationships**. At its core, the technique is used to identify the root cause of a problem by asking the **question why** five times.
- ▶ This might unlock **new ways** to **think about a problem** and therefore devise a **creative solution** to solve it.



The Toyota Way - Jeffrey Liker



1. Gemba is a Japanese term meaning "the actual place"


Topics #1 to be discussed for Managed Land Proxy methodology

20 minutes

Topic	Key concerns / limitations	Solutions / Mitigations and concessions	Impacted GHGP decision making criteria				
Spatial Boundary	<p>► Throughout the prior 5 years of development, numerous guardrails have been proposed that companies must meet to use the sourcing region approach for Scope 3 land management removals and emissions. We would like to solicit feedback on the incentives that these guardrails create and the feasibility of implementing the guardrails.</p>		1A	1B	2A	2B	3
							
			Scientific integrity	GHG accounting & reporting principles	Support decisions making that drives ambitions global climate actions	Support programs based on GHG Protocol and uses of GHG data	Feasibility to implement




Topics #2 to be discussed for Managed Land Proxy methodology

20 minutes

Topic	Key concerns / limitations	Solutions / Mitigations and concessions	Impacted GHGP decision making criteria				
Claims and Targets	<ul style="list-style-type: none">▶ The recommendation of the scientific community is to maintain the MLP, improve it, and then to address discrepancies within the context of communications, claim-making, and target setting. We would like to solicit feedback on how the MLP and the LSRS/GHGP in general could<ul style="list-style-type: none">– Establish safeguards around communications and claims-making– Facilitate appropriate target setting initiatives and conversations.		1A	1B	2A	2B	3
							
			Scientific integrity	GHG accounting & reporting principles	Support decisions making that drives ambitions global climate actions	Support programs based on GHG Protocol and uses of GHG data	Feasibility to implement


Topics #1 to be discussed for Activity Based Accounting methodology

20 minutes

Topic	Key concerns / limitations	Solutions / Mitigations and concessions	Impacted GHGP decision making criteria				
Methodology	<ul style="list-style-type: none"> ▶ There are several unclear aspects in the proposal regarding whether certain elements are alternatives to choose from (and if so, who and how should this be decided) or methods to be combined. This issue affects the comparability of accounting and targets. ▶ Additionally, the baseline definition is not entirely clear. There are unresolved points regarding the dynamic baseline, particularly concerning Scope 3. Should these questions be further discussed, or are they already addressed in the current proposal? ▶ The "no harvest" scenario is defined as natural forest growth, meaning no human activity, including forest and game management. Is this the group's common understanding? 		1A	1B	2A	2B	3
							
			Scientific integrity	GHG accounting & reporting principles	Support decisions making that drives ambitions global climate actions	Support programs based on GHG Protocol and uses of GHG data	Feasibility to implement

Topics #2 to be discussed for Activity Based Accounting methodology

20 minutes

Topic	Key concerns / limitations	Solutions / Mitigations and concessions	Impacted GHGP decision making criteria				
Data requirements	<ul style="list-style-type: none"> ▶ Issues were raised regarding the global availability of models. Where are these models available, and is there experience with them? How can companies include them in their accounting? ▶ The answers state that natural losses after hazard disturbances can be covered in the models. Is this already true for existing models? ▶ Are there databases available that allow the assignment of emission factors based on the ABA approach to timber products? 		1A	1B	2A	2B	3
							
			Scientific integrity	GHG accounting & reporting principles	Support decisions making that drives ambitions global climate actions	Support programs based on GHG Protocol and uses of GHG data	Feasibility to implement


Topics #1 to be discussed for option 1b approach

10 minutes

Topic	Key concerns / limitations	Solutions / Mitigations and concessions	Impacted GHGP decision making criteria				
Aligning FCA Outcomes with Standards and Frameworks	<ul style="list-style-type: none">Focus on the integration of the outcomes from the FCA group with established standards and frameworks aimed at achieving corporate and national net zero targets. Key areas of exploration will include the alignment with the Greenhouse Gas Protocol's Corporate Standard, the Land Sector and Removals Guidance (LSRS), the Science Based Targets initiative (SBTi) for target setting, and the recommendations from the Intergovernmental Panel on Climate Change (IPCC) for national accounting practices.		1A	1B	2A	2B	3
			Scientific integrity	GHG accounting & reporting principles	Support decisions making that drives ambitions global climate actions	Support programs based on GHG Protocol and uses of GHG data	Feasibility to implement
				X			

Topics #2 to be discussed for option 1b approach

10 minutes

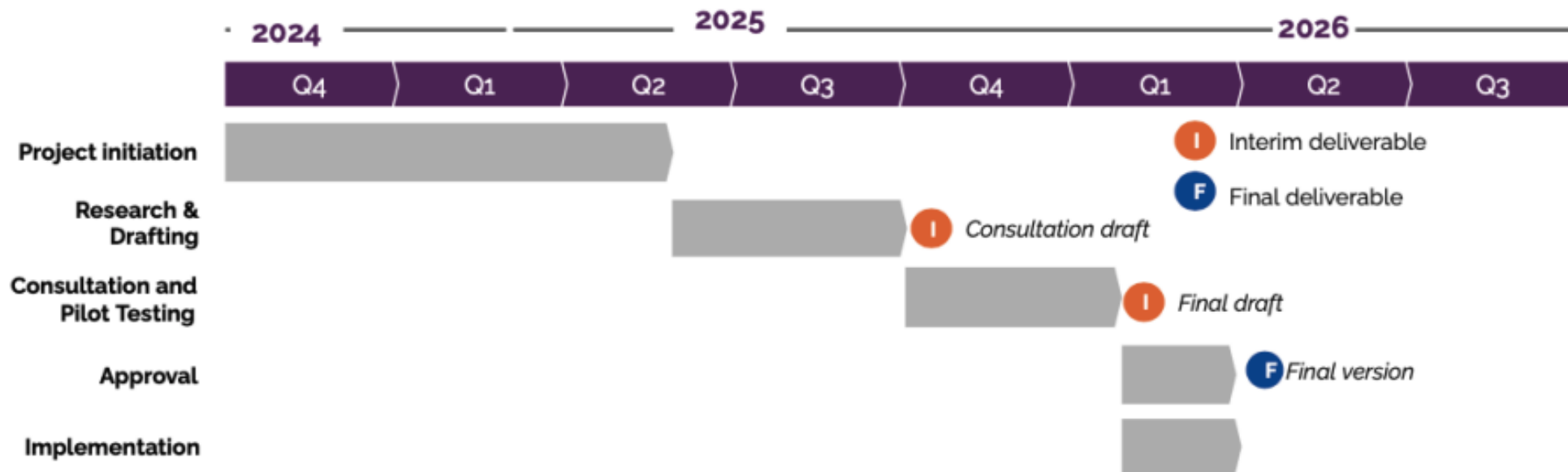
Topic	Key concerns / limitations	Solutions / Mitigations and concessions	Impacted GHGP decision making criteria				
Baselining	<ul style="list-style-type: none">▶ How do you reconcile your suggested two baseline options against the options suggested by ABA▶ Do proponents of the MLP approach agree with the framework of option 1b?▶ Do proponents of the ABA approach agree with the framework of option 1b?		1A	1B	2A	2B	3
			Scientific integrity	GHG accounting & reporting principles	Support decisions making that drives ambitions global climate actions	Support programs based on GHG Protocol and uses of GHG data	 Feasibility to implement

SBTi Timber and wood fiber pathway revision

Objective: To provide a near- and long-term pathway for companies to set FLAG targets over land-based emissions and removals associated with timber and wood fiber.

Expert Working Group (EWG): EWG members provide technical advice over the project's duration. This volunteer advisory role helps to inform the revision of a practical and ambitious pathway. The call for applications is open until April 21, 2025.

Information and application form on the [SBTi Forest, Land and Agriculture page](#).



*Please note that these are expected timelines and are subject to change.

Revised FCA timeline and next stages

